

How to Calculate

Zakatul-Fitr

فقه وحساب زكاة الفطر

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PREFACE

Islam is a comprehensive system, designed to build the individual and community, spiritually, politically, economically and socially. Every year over one billion Muslims observe the month of Ramadan. This month serves to reinforce many Islamic principles. One of it's social/communal aspects is the requirement to pay the *Zakatul-Fitr*.

Muslims are commanded by Allah to pay *Zahatul-Fitr*. This money goes towards helping the poor and the needy in society so that all may enjoy the blessings of `Eid (in a happy and equitable manner) However many of us do not know about the significance of this payment, how it is calculated and who is required to pay it.

It is **Al-Falah Foundation's** desire to present this book to all those who wish to learn how to personally calculate (this amount) and other matters concerning *Zahatul-Fitr*.

This book is designed so that, you can calculate *Zahatul-Fitr*. You yourself will no longer need to go to any person or institution to know how much *Zakatul-Fitr* you need to pay and this format can be used for all time.

Al-Falah Director

Muhammad `Abdu

In the Name of Allah, the Merciful, the Compassionate

Allah, Most High, says,

﴿Of their wealth take alms, that so this mightiest purify and sanctify them; and pray on their behalf, verily thy prayers are a source of security for them.﴾

(At-Tawbah: 103)

﴿And those in whose wealth is a recognized right for the (needy) who asks and him who is deprived (for some reason from asking).﴾

(Al-Ma`arij: 24-25)

The Prophet (pbuh) said,

"Zakatul-Fitr is a purification for the fasting person from vain and indecent talk and a provision for the needy. Whoever pays it before Salat (`Eid Prayer), it is an acceptable Zakat

and whoever pays it after Salat, then it is (regarded only as) a charity." ⁽¹⁾

Ibn `Umar said,

"The Prophet (pbuh) prescribed Zakatul-Fitr for every Muslim; free or slave, male or female, young or old but it should be paid before Salat (`Eid Prayer)." ⁽²⁾

1. Reported by Abu Dawud and Ibn Majah.

2. Reported by Al-Bukhari and Muslim.

Introduction

A true Muslim has to bear in mind that Islam is a way of life that encompasses all aspects of life: It is a belief and a state, it includes acts of worship and behavior, spiritual rites and Divine laws. It deals equally with the matter and the spirit. The former is essential to nourish the body, to enable it to worship Allah. Therefore, it is incorrect to think that Islam is only a religion of Prayer, glorification and supplication. Furthermore, it cannot be claimed that Islam has nothing to do with politics, government, management, economics or any other fields of life. Rather, it is the cornerstone of all these phenomena.

For example: In Fasting, the spiritual, moral, social and economic purposes all intermingle in a consistent and cohesive whole. It also enhances the principles of belief such as monotheism, obedience and commitment to Allah's commandments and the

virtue of seeking only Allah's reward. In a *hadith*, *Qudsi* Allah says,

"Every act of the son of Adam is his, except Fasting, since it is Mine and I only recompense for it."

Fasting also enhances and promotes the Islamic traits such as sincerity, truthfulness, integrity, fear of Allah, generosity, the ability to sacrifice and self-control. It also promotes Islamic sociability and solidarity among all people through *Zakat* and charity etc.

As for the economic aspect of Fasting, it is represented in *Zakatul-Fitr* and the expiation for vitiating a Fast-day, because they support the economic state of the poor. These two aspects have some legal conditions according to the Islamic laws.

The book in hand deals with the legal, economic and accounting aspects of *Zakatul-Fitr* and the expiation for missing a fast-day as argued by Muslim jurists. It will also explain which opinion is superior according to the sources and points of view of the contemporary jurists.

Zakatul-Fitr

Zakat is a particular amount of property that must be paid to the poor, the needy and others to purify the spirit and the property and to strengthen the ties of society among Muslims. It is sometimes called the charity. It is of two types: *Zakatul-Mal* and *Zakatul-Fitr*.

Zakatul-Fitr is the mandatory *Zakat* at the end of Ramadan. It is obligatory for every Muslim: slave or free, male or female, young or old to purify the fasting person from vain and indecent talk and it is a provision for the needy. It is called charity of Ramadan, charity of *Fitr*, or *Zakat* of the body and the *Fitr*.

It purifies one's soul from the adoration of property, indigence, and miserliness. Further, it purifies one's property from what might stain it of abominations. It is also a cure for ailments. The Prophet (pbuh) said,

"It would be better that you treat your patients with charity."⁽¹⁾

"Charity does not decrease property."⁽²⁾

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1. Reported by At-Tabarani and Abu Na'im.
 2. Reported by Al-Bukhari and Muslim.

The Legal Ruling and Significance of Zakatul-Fitr

Zakatul-Fitr was prescribed on the second year of Hijrah. It is obligatory as argued by most jurists. However, some of them hold that it is a confirmed *Sunnah*.

Allah, Most High, says,

﴿And those in whose wealth is a recognized right for the (needy) who asks and him who is deprived (for some reason from asking).﴾

(Al-Ma`arij: 24-25)

﴿And in their wealth there is a due share for the beggar and the deprived.﴾

(Adh-Dhariyat: 19)

Ibn `Abbas reported that,

“The Prophet (pbuh) prescribed Zakatul-Fitr as a purification for the fasting person from

vain and indecent talk and as a provision for the needy. Whoever pays it before Salat (`Eid Prayer), it is an acceptable Zakat and whoever pays it after Salat, then it is (regarded only as) a charity."⁽¹⁾

The Prophet (pbuh) also said:

"Fulfill their need so as not to ask in this day (`Eid Day)."⁽²⁾

Ibn `Umar said,

"The Prophet (pbuh) prescribed the amount of Zakatul-Fitr as Sa` (i.e., equivalent of about 2.3 litres) of dates or barely for every slave or free Muslim, male or female, young or old."⁽³⁾

Thus, we can conclude that *Zakatul-Fitr* is obligatory as held by the majority of jurists. The wisdom behind this is that it is a purification for the fasting person from vain, indecent and obscene talk. In addition, it fulfills the needs of the poor and the indigent so that they do not have to ask others for charity on the day of *`Eid*.

1. Reported by Abu Dawud and Ibn Majah.

2. Reported by Ad-Dar Qutni.

3. Reported by Jama`ah.

What Type of Food Can Be Given and its Substitute

Scholars disagree as to the types of food which must be paid as *Zakatul-Fitr*. The position of Hanbalis is that the kinds of food which *Zakatul-Fitr* can be used to pay are five: dates, raisin, wheat, barley or milk. Imam Ahmad holds that any kind of staple grain or dates are also permissible even if the above five types are available.

The position of Shafi`is and Malikis is that it is permissible to give any kind of food if it is the main staple in the country or the main food of the person.

As for Hanafi school, they permit paying the poor the wheat's value in money and this is the most superior point of view.

Ibn Al-Qayyim highlighted these different points of view and concluded that the Prophet (pbuh) prescribed the amount of *Zakatul-Fitr* as *Sa`* (2.3

liters of food) of dates, barley, raisin or milk. These were the main staple foods in Medina. If the main staple is other than that such as wheat, rice, fig, milk, meat or fish, it is permissible for these to be given as *Zakatul-Fitr*. This is the superior point of view and is held by the majority of jurists. The purpose behind this is to fulfill the needs of the poor on the day of *'Eid* with the same kind of staple food in their area.

The Value of Zakatul-Fitr in Money

Jurists disagree as to the ruling of paying the value of *Zakatul-Fitr* in money instead of food. The position of Maliki, Shafi'i and Ahmad is that it is not permissible to pay the value. But in some cases, Imam Ahmad made it permissible.

As for Abu Hanifa, he held that it is optional to give the food or its value and this was also the point of view of Ath-Thawri, Al-Hasan Al-Basri and `Umar Ibn `Abdul-`Aziz. Ibn Taymiyyah argued that it is not permissible to pay the value without a particular need or interest.

Ibn Al-Qayyim said that if *Zakatul-Fitr* matches the benefit of the receiver and so as not to overburden them then this is a reflection of the practical nature of Islamic Sacred Law.

The Evidence Cited by the Hanafis

Some jurists of the Hanafi school argued that what we must look for is the interest of the poor. In *Mabsut*, a well-known book of Hanafis, it is mentioned that both wheat and its value in money are permissible because they can both enrich the poor.

Likewise, Abu Ja`far At-Tahawi preferred the value in money to the food because as soon as the poor receives the money, he can buy what he want. In the past it was tangible to give food as *Zakatul-Fitr* because most of the transactions in Medina were based on selling or buying food for food. But today, we use money. Thus it is better to give *Zakatul-Fitr* in money.

In *Hashiyat Ibn `Abdeen*, it is stated that paying the value in money is better than in foodstuffs because the poor may need something other than foodstuffs such as clothes etc. Abu Yusuf, further, argued that it is superior to give flour than wheat because the former can be used immediately. But giving the value in money is better than flour. The faster the poor can benefit from it, the better it will be.

In brief, the Hanafi school holds that we should put the poor's benefit into our consideration in any time or place and anywhere. (For further reading, you can refer to the book titled *Zakatul-Fitr* in Ramadan and the Value written by Mustafa Fawzi Ghazal, published by Dar As-Salam.)

Many contemporary scholars like Sheikh Shaltut, Ghazali and Qaradawi adopted the Hanafi's point of view. It is permissible also to pay the value of *Zakatul-Fitr* in money and give it to any foundation that will distribute it. The foundation in turn buys the main staple crops and distribute it.

The Amount of Zakatul-Fitr

The majority of jurists hold that every one should pay one *Sa`* (2.3 liters) of food, milk, barley, dates, or raisin. Abu Sa`id Al-Khudri said,

"In the Prophet's lifetime we used to pay Zakatul-Fitr for every one, young or old, free or slave, a Sa` (2.3 liters) of food, milk, barley, dates or raisin. We remained doing that until Mu`awiyah came to us as a pilgrim and delivered a speech. In his speech, he said, 'I think that two Mudds (2.3 liters) of Shami wheat equals Sa` of dates.' Accordingly, the people applied that. But for me, Sa`id said, I kept on paying a Sa` during my lifetime."⁽¹⁾

The Hanafis assume that what is obligatory is to pay half *Sa`* (i.e., 1.02). But the majority of jurists opinion i.e., to pay one *Sa`* of the five types or the main staple food of the area, is superior.

1. Reported by Jama`ah.

Equivalents of Contemporary Weights and Measures

The contemporary equivalent measures of *Sa`* is as follows:

- 4 handfuls of an average man
- 4 *Qadahs* by Egyptian weight (Shafi`i)
- 1/6 *Kaila* (Maliki)
- 2. 1/3 (Hanafi)

The contemporary equivalent weights of *Sa`*, differs according to the stuff which is weighed:

- A *Sa`* of wheat: 2176 grams
- A *Sa`* of rice: 2520 grams
- A *Sa`* of lentils: 2185 grams
- A *Sa`* of beans: 2250 grams

The average of such weights is about 2250 or 2500 grams to be on the safe side.

As stated earlier, *Zakatul-Fitr* is to be given from the five kinds of crops or the main staple food of the area. For example, if the main staple food is rice, *Sa`* can be measured or weighed as 2.5 kilos. Thus,

a person should pay 2.5 kilos of rice for every one for whom he is responsible. In case he does not have rice, he can buy it or pay it in the same value.

We stated earlier that some Hanafis hold the view that it is permissible to pay the value of *Zakatul-Fitr* in money for the benefit of the poor. They also hold that it is permissible for a Muslim to pay a part of *Zakatul-Fitr* in money or in foodstuff according to what will benefit the poor anywhere and anytime.

Who Must Pay Zakat-Fitr

Zakatul-Fitr is obligatory for every free or slave Muslim, male or female, young or old. A Muslim must pay it for himself and for every person he is obliged to support such as, his wife, his children, his slave and his parents. We have to bear in mind that *Zakatul-Fitr* is obligatory for everyone who lives until the sun sets on the last day of Ramadan. This is the point of view of Shafi`is, Hanbalis and Malikis. Accordingly, whoever dies during Ramadan, before the sun sets on the last day, is exempted. Likewise, whoever has a baby on the last day of Ramadan, should pay *Zakatul-Fitr* for him. The majority of jurists argue that we should not pay *Zakatul-Fitr* for an embryo. But Imam Ahmad holds that *Zakatul-Fitr* is also obligatory for an embryo because it is permissible to assign something in a will for him.

The Conditions and the Time of Zakatul-Fitr

Conditions of Zakatul-Fitr

It is obligatory for everyone provided:

1- that he is a Muslim. Ibn `Umar said,

"The Prophet (pbuh) prescribed Zakatul-Fitr for every Muslim slave or free, male or female, young or old." ⁽¹⁾

2- that on the night before the `Eid and on the `Eid itself, this is in excess of what one needs to feed oneself and those whom one is obliged to support (this is the opinion of the majority).

3- and that if anyone who lives until the last day of Ramadan.

1. Reported by Jama`ah.

Time of Zakatul-Fitr

It is not permissible to delay giving *Zakatul-Fitr* after the day of *`Eid* (one may give it up to the *`Eid* Prayer). The Prophet (pbuh) said,

"Whoever pays it before Salat (`Eid Prayer), it is an acceptable Zakat and whoever pays it after Salat, then it is (regarded only as) a charity." (1)

Shafi'i holds that it is permissible to give *Zakatul-Fitr* anytime during Ramadan up to *`Eid* Prayer. Abu Hanifa says, it is permissible to give it before Ramadan to *`Eid* Prayer so long as you make this your intention.

As for the position of Ibn Hazm, he assumes that it is not permissible except after dawn on the day of *`Eid* but before *`Eid* Prayer.

There are also some jurists who think that it is permissible to delay giving it even after *`Eid* Prayer. But the point of view of the Shafi'i school is the superior one because if we pay it during Ramadan, the poor can buy what he wants for Ramadan and

1. Reported by Abu Dawud, Ibn Majah and Ad-Dar Qutni.

`Eid. In doing so, we can bring happiness to the poor on the day of *`Eid*. This also gives the children of the poor a chance to enjoy *`Eid* like others.

It is permissible to pay *Zakatul-Fitr* to a charitable Islamic society which will in turn distribute it on behalf of the giver, to the poor.

It was narrated that the Companions of the Prophet (may Allah be pleased with them all) used to pay *Zakatul-Fitr* on the second half of Ramadan. Some of them paid it one or two days before *`Eid*.

If *Zakatul-Fitr* is not paid before *`Eid* Prayer, one is not exempt from it. It becomes a debt which should be paid even after death. The heirs must not distribute the deceased inheritance before paying *Zakatul-Fitr* for the deceased if he did not pay it.

The Recipients of Zakatul-Fitr

The recipients of *Zakatul-Fitr* are the same as those entitled to the *Zakatul-Mal*. According to the Qur'an,

﴿Alms are for the poor, the needy, those employed to administer (the funds); those whose hearts have been (recently) reconciled (to truth); for those in bondage; those in debt (due to calamity); in the cause of Allah; and for the wayfarer: (thus is it) ordained by Allah and Allah is the Ever-Knowing, the Ever-Wise.﴾

(At-Tawbah: 60)

Thus, those who deserve *Zakatul-Fitr* are the poor, the needy, those who recently embraced or those who are about to embrace Islam (they are called those whose hearts have been recently reconciled), for freeing slaves or Muslim captives or to pay it to their families, and for *Mujahideen*, their

children and their widows as in Bosnia, Kashmir and Palestine.

It is permissible to only assign it for the poor and the needy as stated by Malik and Ibn Taymiyyah because the Prophetic *hadiths* state that it is, "*Provision for the needy*". This is the superior point of view.

It is clear that the poor who possesses an amount of food in excess of his needs and those of those his family for 24 hours must also pay *Zakatul-Fitr*. as he receives it This highlights the spirit of sociability between the wealthy and the poor and also among the poor themselves.

The Place in Which Zakat is Paid

It is better to pay *Zakatul-Fitr* in the place in which one lives and fasts. However, if someone fasts in a foreign town, (because of traveling), he should pay it therein, this is the position of Hanbalis and Shafi`is, because *Zakatul-Fitr* relates to one's body.

However, some contemporary jurists hold that it is permissible to send *Zakatul-Fitr* elsewhere if the poor, the needy or any other recipients of *Zakat* do not exist in such place. It is narrated that Sahnun said, "If the Imam (a leader) knows that there is a poverty in some town, he may give it to the recipients of *Zakat* there. This is because, all Muslims are brothers and if a Muslim complains about poverty, the other Muslims should help him and this is the superior point of view. (c.f. Dr. Qaradawi, *Fiqh of Zakat*, vol. 2, p. 816.)

Formula for Calculating Zakatul-Fitr

1- Measures: One *Sa`* (2.03 liters of food) for everyone (i.e., it equals 2 *Qadahs* of rice, wheat, barley, corn or the main staple food.

2- Weights: 2.5 kilos of the above types or 5.5 *Ratles*.

3- Money: *Zakatul-Fitr* can be accounted and be paid in money according to the current prices of the crop he chooses during Ramadan.

For example, if we want to assess and calculate *Zakatul-Fitr* on rice and the price of rice is 1.5 £ per kilo, then the value of *Zakatul-Fitr* in money is 3.75 £ (2,5 kilos X 1.5 £).

The Expiation for Missing Day of Fasting

There is scholarly consensus that whoever deliberately breaks his Fast during Ramadan by sexual intercourse, must expiate and make up the Fast. Abu Hurairah reported that,

“A man broke the Fast in Ramadan (deliberately by having sexual intercourse with his wife). The Messenger of Allah instructed him to atone for this by setting a slave free or to fast two consecutive months or by feeding sixty poor people.”⁽¹⁾

Jurists deduce from this *hadith* that the expiation for deliberate sexual intercourse during the period of fast in Ramadan is the following:

- 1- To make up for the missed day,

1. Reported by Muslim.

2- To set a slave free,

If this is not available or possible, one must fast an additional period of 60 uninterrupted days. And if one is not able to fast, then he must feed sixty persons one average meal each. The expiation mentioned in the *hadith* is set in order:

1- setting a slave free,

2- fasting,

3- and feeding.

But there are some other jurists who hold that one may choose between any of the above three forms of penalties. The Hanafis and Malikis hold that it is obligatory for missing the fast for other reasons as such as eating deliberately.

The Amount of Expiation

In the case of feeding sixty poor persons, the majority of jurists are of the opinion that he should give every poor person a *Mudd* (0.51 liters of food). But Hanafis say, he should give 2 *Mudds* (1.02 liters). A *Mudd* equals $1/2$ Egyptian *Qadah*. A *Qadah* equals 1.25 kilos of the main staple food. Hence, a *Mudd* equals 625 grams.

If we follow the majority of jurists' point of view (one *Mudd* for each poor person) the amount of expiation is as follows:

Egyptian Measures

1/2 *Qadah* for each poor person i.e., 30 *Qadahs* of crops (1/2 *Qadah* X 60 poor persons).

Contemporary Weight

0.625 grams for each poor person i.e., 37,5 kilos of crops (0.625 X 60 poor persons).

Thus, if someone wants to expiate for his Fasting, he should buy about 37.5 kilos of rice, wheat, beans, lentil, corn or barley and then distribute it among the poor persons as stated by the majority of jurists. But if we follow the Hanafi's point of view, we should buy 75 kilos or 60 *Qadahs* of crops.

Compensation for Missing a Day of Fasting

Someone who becomes exhausted when fasting because of old age or having a chronic illness from which he is unlikely to recover, is exempted from fasting provided that he compensates for what he misses of fasting. The value of compensation is to feed one poor person a *Mudd* ($1/2$ *Qadah* = 0.625 grams) of food for every day of fasting as held by Shafi'i school of thought. But Hanafis are of the opinion that he/she must give 2 *Mudds* (one *Qadah* i.e., 1,25 kilos).

Dr. Yusuf Al-Qaradawi, a contemporary scholar, holds that the above measures and weights equal 2 full meals of the main staple food of the giver. Thus if we say that one meal's cost is five pounds, then the compensator should buy some food that equals ten pounds for every day of Ramadan he/she misses, and

pay it to the poor and the needy. Some jurists say, it is permissible to pay the value of compensation in money. But the superior point of view is to pay in food as stated by the majority of jurists.

Du`a' When Fasting

The Prophet (pbuh) said,

"There are three people whose Du`a is not repelled: a fasting person until he breaks his Fast, a just ruler, and an oppressed one."⁽¹⁾

Accordingly, it is best that during Ramadan, you keep supplicating to Allah. Among the most desirable supplications in Ramadan are the following:

1- *Du`a'* upon seeing the new moon of Ramadan

"O Allah! Let this moon rise above us in good fortune and faith, in peace and Islam, and in success in the achievement of that which is pleasing to, and beloved by You. Our Lord and the Lord of the moon is Allah."⁽²⁾

1. Reported by At-Tirmidhi.

2. Reported by At-Tirmidhi.

2- *Du`a`* when intending to fast

"I intend to fast as a believer and seeking only Allah's reward."

3- After the above *Du`a`*, it is recommended to recite the following *Du`a`*:

"O Allah! I ask You the Paradise and seek Your refuge from the Hell-fire. O Allah, may You accept my fasting, night Prayers and what I have done of good deeds. O Allah! I ask You by Your Mercy which encompasses everything to forgive me."

4- *Du`a`* upon breaking the Fast

"O Allah! For Your Sake I fasted and I broke my Fast with Your bounties. Gone is the thirst and moistened are veins and the reward is achieved by the will of Allah, the Almighty."

"Praise be to Allah Who enabled me to fast, so I did; and Who granted me provision, so I had breakfast."

"O Allah! Bless what You have provided us and protect us from the Hell-fire."

1- *Du`a`* upon breaking the Fast as a guest

"May the fasting people break their Fast with you as your hosts, may the righteous people eat from your food and may the angels recite prayers upon you."

2- *Du`a`* when someone makes you nervous

"I am fasting, I am fasting."

"O Allah! I seek refuge with Thee from the suggestions of the evil ones. And I seek refuge with Thee, O my Lord, lest they should come near me."

3- *Du`a`* on the Night of Power (*Laylatul-Qadir*)

"O Allah! You are the Forgiver and love forgiveness, please forgive my sins." (1)

4- *Du`a`* on the Day of `Eid for others

"May Allah accept (worship) from you."

"May Allah accept (worship) from us and from you."

1. Reported by At-Tirmidhi.

Desirable Things in Fasting

1- To fast as a believer and seek Allah's reward. Allah, Most High, says,

"Every act the son of Adam does is his except fasting since it is Mine and I recompense for it." ⁽¹⁾

2- To fast as the elites (fasting of senses) or the special elites (fasting of the heart) to have your sins forgiven by Allah.

3- To continually recite supplications and ask for forgiveness. Allah, the Almighty, showers His mercy on the supplications. Ask Allah Paradise and seek His refuge from the Hell-fire.

4- To keep performing the night Prayer in congregation, because whoever performs the night Prayer as a believer and seeks Allah's reward will have his previous sins forgiven.

1. Reported by Al-Bukhari and Muslim.

5- To continually recite the Glorious Qur'an. A *hadith* states,

"Fasting and the Qur'an will intercedes for you on the Day of Resurrection."

6- To break the Fast as soon as you are sure that the sun has set even on a date.

7- To avoid indecent talk so that no one will be among the people who fast and gain nothing but hunger. Therefore, it is better for you that you accompany truthful people.

8- To avoid haughtiness, insults and fights and remember that you are fasting. Fasting is a mantle.

9- To be more generous. The Prophet (pbuh) was very generous especially in Ramadan. Keep good terms with your family. Be kind towards orphans, widows, the poor and the needy.

10- To make *I'tikaf* during the last ten days of Ramadan as did the Prophet (pbuh).

11- To search for the Night of Power (*Laylatul-Qadir*) in the odd days during the last ten days of Ramadan. Do your best to supplicate Allah especially by the following *Du'a'*,

"O Allah! You are the Forgiver and love forgiveness, please forgive my sins."

12- To pay *Zakatul-Fitr* as soon as possible before *`Eid* Prayer because it is a purification for you and a provision for the poor and the needy.

13- To perform *`Eid* Prayer in on open area with your Muslim brothers as was done by the Prophet (pbuh).

14- To fast six days of Shawal and the thirteenth, the fourteenth and the fifteenth: the three days when the moon is full. Fasting 13th, 14th, 15th in every month (according to the Islamic calendar) is recommended by *Sunnah*.

15- To keep reciting the Qur'an, performing the night Prayer, supplicating to Allah, fasting the recommended days etc. because the Lord of Ramadan is also the Lord of all months.

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